

WHATCOM COUNTY FIRE PROTECTION DISTRICT #4**Resolution 2023-02****RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY**

A RESOLUTION OF THE GOVERNING BOARD OF WHATCOM COUNTY FIRE PROTECTION DISTRICT NO. 4 (“DISTRICT”) PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD WITHIN THE DISTRICT ON AUGUST 1, 2023, IN CONJUNCTION WITH THE PRIMARY ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION RESTORING THE DISTRICT’S PROPERTY TAX LEVY RATE TO \$0.99. PER \$1,000.00 OF TRUE AND ASSESSED VALUATION AND ESTABLISHING A LIMIT FACTOR OF UP TO 3 % SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS FOR THE FOLLOWING FIVE YEARS.

Background:

1. **WHEREAS**, it is the judgment of the Board of Fire Commissioners of the District that it is essential and necessary for the protection of the health and life of the residents of the District that the fire and emergency medical services be provided by the District.
2. **WHEREAS**, RCW 84.55 places a 1% limitation on the increase of tax revenue collected by the District annually. Such 1% limitation on the increase would cause a loss of revenue to the District of \$909,515.61 in 2024. Such losses will necessitate reduction in services and increase response times. This resolution and the resultant election would give the voters the opportunity to choose to continue services pursuant to the previously authorized levy rate approved by the voters, waiving the 1% limit of RCW 84.55 (commonly referred to as a “lid lift.”)
3. **WHEREAS**, the Board has determined that the accelerated demands for, and increasing costs of, providing services will necessitate the expenditure of revenues for improved fire protection operations, replacing apparatus and equipment, providing staffing and maintaining emergency medical service levels in excess of those which can be provided by the District’s regular fire tax revenue levied at the current rate of approximately \$.99 per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation.
4. **WHEREAS**, the Board believes that establishing a limit factor of up to 3% will ensure that the District can meet service demands it otherwise could not if subject to the 101% limitation set forth in RCW 84.55.
5. **WHEREAS**, the District previously levied its regular property tax at the rate of \$1.50 per thousand of assessed valuation of taxable property as approved by the voters.
6. **WHEREAS**, the Board has determined that it is in the best interest of the District that the

dollar amount of the levy in the sixth year of the levy authorized by this Resolution serve as the levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

Resolution: NOW, THEREFORE BE IT RESOLVED by the Board of Fire Commissioners of Whatcom County Fire Protection District No. 4, Whatcom County, Washington as follows:

Section 1. In order to maintain and increase the level of fire protection, prevention, emergency medical services and the protection of life and property in the District, it is necessary for the District to operate and maintain emergency fire and medical service vehicles, to acquire and improve station and other capital facilities and to retain properly trained personnel equipped with proper firefighting and emergency medical equipment.

Section 2. In order to provide the revenue adequate to pay the costs of maintaining and providing the services described in Section 1 above and to assure the continuation and improvement of such services the District shall, in accordance with RCW 84.55.050, remove the limitation on regular property taxes imposed by RCW 84.55.010, and levy beginning in 2023 and collect beginning in 2024, pursuant to RCW 52.16.160, a general tax on taxable property within the District at a rate of \$0.99 per \$1,000.00 of assessed valuation subject to otherwise applicable statutory limits.

Section 3. The proposal set forth below, if authorized by the qualified electors of the District, will allow a levy rate of \$0.99 per \$1,000 of assessed valuation for a one (1) year period, coupled with specified increases in property taxes collected in each of the five (5) consecutive successive years thereafter.

Section 4. The amount levied in 2029 shall serve as the District's tax levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

Section 5. There shall be submitted to the qualified electors of the District for their ratification or rejection, at an election on August 1, 2023, the question of whether or not the regular property tax levy of the District should be restored to \$0.99 per \$1,000.00 of true and assessed valuation for a one (1) year period, coupled with specified increases in property taxes collected in each of the five (5) consecutive successive years thereafter, and applying a limit factor of up to 3% annually, subject to statutory and constitutional limits, which are otherwise applicable; **provided further** that the dollar amount of the levy in the sixth year shall be used for the purpose of computing the limitations on future years' levies. The Governing Board hereby requests the auditor of Whatcom County, as ex-officio Supervisor of Elections, to call such election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:

Name of Jurisdiction: Whatcom County Fire Protection District No. 4
Proposition #: Proposition No. 1
Short Title: Property Tax Levy for Fire Protection and Emergency Medical Services.

The Board of Fire Commissioners for Whatcom County Fire Protection District No. 4 adopted Resolution No. 2023-02 concerning a proposition to maintain and adequately fund District operations. Proposition 1 would restore the District's regular property tax levy to the previous voter-approved rate of \$0.99 per \$1,000 of assessed value for collection in 2024 and permit annual revenue increases of up to 3% for each of the succeeding five years (but never to exceed the \$1.50 per \$1,000 rate limit). The dollar amount of the levy in 2029 shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW.

Should this proposition be: Approved Rejected

Section 6. In accordance with RCW 84.55.050(1), the ballot measure shall require approval of a simple majority of voters.

Section 7. The Board hereby assigns to the Fire Chief or designee the task of appointing members to a committee to advocate voters' approval of the proposition and to a committee to prepare arguments advocating voters' rejection of the proposition.

Section 8. For purposes of receiving notice of any matters related to the ballot title, as provided in RCW 29A.36.080, the Board hereby designates the Fire Chief and legal counsel as the individuals to whom the County Auditor shall provide such notice.

Section 9. The Fire Chief is authorized to implement such administrative procedures as may be necessary to carry out the directives of this resolution, including the finalization of an explanatory statement, modifying the text of the ballot title and any other text, language and/or descriptions relative thereto necessary to conform such ballot title, text, language and/or descriptions to the intent of the parties, consistent with the objectives of this resolution.

Section 10. The Chief, or designee, is hereby authorized and directed, no later than May 12, 2023, to provide to the County Auditor a certified copy of this resolution and the proper District officials are authorized to perform such other duties or take such other actions as are necessary or required by law to the end that the proposition described in this resolution appear on the ballot before the voters at the August 1, 2023 election.

Section 11. If any section, subsection, paragraph, sentence, clause or phrase of this resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this resolution.

Section 12. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 13. This resolution shall take effect and be in force immediately upon its passage.

PASSED AND APPROVED THIS 1ST DAY OF MAY 2023 BY THE BOARD OF FIRE COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT #4.

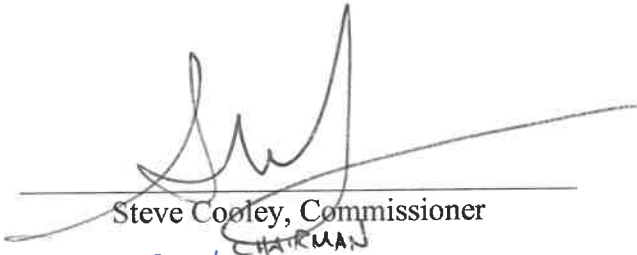
ATTEST:



Mark Lann, ~~Chairman~~
COMMISSIONER



Tim Johnson, Commissioner



Steve Cooley, Commissioner
CHAIRMAN



Jason Van der Veen, Fire Chief



Jennie Sand, Board Secretary